

MO190005
cc: Tom
Incubating 0001

From: "Jamie Whyte" <JamieW@intrepidpotash.com>
To: <tommunson@utah.gov>, <blaine.rawson@hro.gov>
CC: <pennyberry@utah.gov>
Date: 1/27/2009 4:15 PM

Dear Tom,

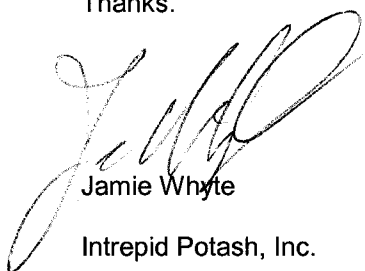
Below is the name change issue for our bond:

Moab Salt, Inc., a Delaware corporation ("MSI"), was the subsidiary of Potash Corporation of Saskatchewan that owned the Moab mine.

Intrepid Oil & Gas, L.L.C. purchased all of the stock of MSI from Potash Corp and subsequently transferred the stock to Intrepid Mining LLC which then converted MSI from a DE corporation into a DE LLC called Moab Salt, LLC. The name of Moab Salt, LLC was changed to Intrepid Potash-Moab, LLC when the rest of the sub name changes were done. In April, 2008, the Intrepid potash entities, we all consolidated into Intrepid Potash, Inc. and the combined companies became a single, publically traded company.

Let me know if you need further clarification by tomorrow.

Thanks.



Jamie Whyte

Intrepid Potash, Inc.

700 17th Street, Suite 1700

Denver, CO 80202

(O)--303-820-4444--Direct

(M)--303-881-0458

0001